



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mary La Rocque  
DOCKET NO.: 14-01592.001-R-1  
PARCEL NO.: 14-32-206-015

The parties of record before the Property Tax Appeal Board are Mary La Rocque, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$41,730  
**IMPR.:** \$225,374  
**TOTAL:** \$267,104

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 4,729 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full walk-out basement with finished area, central air conditioning, three fireplaces, in-ground pool and a 718 square foot garage.<sup>1</sup> The property has a 60,113 square foot site which backs to a small lake and is located in Deer Park, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 616 to 4,935 feet from the subject property. The comparables are improved with two-story single family dwellings of brick or frame exterior

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<sup>1</sup> The finished walk-out basement and in-ground pool were disclosed on the subject's property record card and Multiple Listing Service sheet.

construction and were built from 1987 to 1998. Each comparable has a basement, two comparables having a walk-out, one comparable having an English style and three comparables having finished area.<sup>2</sup> The comparables have central air conditioning, one to three fireplaces and a garage ranging in size from 882 to 1,040 square feet of building area. The dwellings range in size from 3,856 to 4,746 square feet of living area and have sites that range in size from 43,807 to 67,035 square feet of land area. The comparables sold from July 2012 to August 2013 for prices ranging from \$570,000 to \$770,000 or from \$147.82 to \$162.24 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$232,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,104. The subject's assessment reflects a market value of \$801,633 or \$169.51 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that only comparable sale #4 backs up to a small lake like the subject property, however this sale is situated adjacent to Deerpath Road which is a feeder road with traffic influence. In addition, appellant's comparable #3 ("lis pendens" noted) appears to have sold/transferred without benefit of a realtor or other market exposure. The board of review also submitted a Multiple Listing Service sheet disclosing that the subject property has been listed for sale as of April 23, 2015 for a price of \$1,200,000.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .12 of a mile to .91 of a mile from the subject property. One comparable was also utilized by the appellant. The comparables are improved with two-story single family dwellings of brick or frame exterior construction and were built from 1988 to 1994. Each comparable has a basement with three comparables having a walk-out style and finished area.<sup>3</sup> The comparables have central air conditioning, one to four fireplaces and a garage that ranges in size from 726 to 973 square feet of building area. The dwellings range in size from 3,962 to 4,746 square feet of living area and have sites that range in size from 37,505 to 156,661 square feet of land area. The comparables sold from July 2012 to September 2014 for prices ranging from \$669,000 to \$851,000 or from \$162.24 to \$196.22 per square foot of living area, land included. Based on this evidence the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

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<sup>2</sup> The basement information was disclosed on the Multiple Listing Service sheets submitted by the board of review.

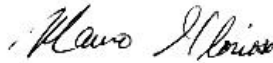
<sup>3</sup> The basement information was disclosed on the Multiple Listing Service sheets submitted by the board of review.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains seven comparable sales submitted by the parties in support of their respective positions. The appellant's comparable #1 is also board of review's comparable #4. The Board gave less weight to the appellant's comparable #1/board of review comparable #4. This sale occurred in July 2012 which is dated and less indicative of fair market value as of the subject's January 1, 2014 assessment date. The Board finds the best evidence of market value to be the remaining comparable sales. These comparables have various degrees of similarity when compared to the subject in location, land size, dwelling size, exterior construction and features. These most similar comparables sold for prices ranging from \$570,000 to \$851,000 or from \$147.82 to \$196.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$801,633 or \$169.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

The Board further finds the Multiple Listing Service sheet indicated the subject property was advertised for sale at \$1,200,000, which supports the subject's assessed valuation and further undermines the appellant's contention the subject property is overvalued. Based on this record, the Board finds no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Acting Member



Acting Member

DISSENTING: \_\_\_\_\_

### CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

May 19, 2017



Clerk of the Property Tax Appeal Board

### **IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.